

WABASH COUNTY 2008 RATIO STUDY

IMPROVED RESI. RATIO STUDY	TOTAL OF SALE PRICES	TOTAL AV. OF ALL SALES	MEAN	MEDIAN	ART.MEAN	AAD	COD	PRD
<b>COUNTY WIDE</b>	<b>\$48,461,450</b>	<b>\$47,800,300</b>	<b>1.00</b>	<b>0.99</b>	<b>0.99</b>	<b>0.10</b>	<b>0.10</b>	<b>1.01</b>
CHESTER TWP.	\$12,091,847	\$11,863,900	1.00	0.99	0.98	0.10	0.10	1.01
NOBLE TWP.	\$21,447,412	\$21,108,770	1.00	0.98	0.98	0.10	0.10	1.01
WALTZ TWP.	\$975,200	\$960,700	0.98	0.96	0.99	0.05	0.05	1.00
PAW PAW TWP.	\$2,211,000	\$2,174,200	0.99	0.99	0.98	0.09	0.09	1.00
LAGRO TWP.	\$4,720,141	\$4,706,100	1.02	1.00	1.00	0.10	0.10	1.02
LIBERTY TWP.	\$3,295,800	\$3,294,500	0.99	0.99	1.00	0.08	0.08	0.99
PLEASANT TWP.	\$3,720,050	\$3,692,100	1.02	0.99	0.99	0.09	0.09	1.02

\*SEE IMPROVED RESI. TAB FOR DETAILS

VAC. RESI RATIO STUDY	TOTAL OF SALE PRICES	TOTAL AV. OF ALL SALES	MEAN	MEDIAN	ART.MEAN	AAD	COD	PRD
<b>COUNTY WIDE</b>	<b>\$898,038</b>	<b>\$881,700</b>	<b>99</b>	<b>1</b>	<b>0.98</b>	<b>0.09</b>	<b>0.09</b>	<b>1.01</b>
CHESTER TWP.	\$71,000	\$70,100	0.98	0.97	0.99	0.07	0.07	0.99
LIBERTY TWP.	\$171,000	\$164,600	0.98	0.97	0.96	0.05	0.05	1.02
LAGRO TWP.	\$236,928	\$238,100	0.98	0.95	1.00	0.10	0.10	0.98
PAW PAW TWP.	\$60,000	\$65,300	1.09	1.10	1.09	0.02	0.01	1.00
WALTZ	\$53,300	\$54,200	1.02	1.03	1.02	0.03	0.03	1.00
NOBLE TWP.	\$190,110	\$182,500	0.99	0.98	0.96	0.12	0.12	1.03
PLEASANT TWP.	\$115,600	\$106,900	0.92	0.96	0.92	0.11	0.11	0.99

\*SEE VACANT RES. TAB FOR DETAILS

AG RATIO STUDY	TOTAL OF SALE PRICES	TOTAL AV. OF ALL SALES	MEAN	MEDIAN	ART.MEAN	AAD	COD	PRD
COUNTY WIDE	\$2,631,100	\$2,631,100	1.00	1.00	1.00	1.00	1.00	1.00

IMPROVED COMM. RATIO STUDY	TOTAL OF SALE PRICES	TOTAL AV. OF ALL SALES	MEAN	MEDIAN	ART.MEAN	AAD	COD	PRD
COUNTY WIDE	\$7,000,807	\$7,331,800	1.03	1.03	1.05	0.10	0.10	0.98
CHESTER TWP.	\$795,588	\$837,600	1.05	0.98	1.05	0.11	0.11	0.99
REMAINING TWPS.	\$489,569	\$471,700	0.96	0.96	0.96	0.05	0.05	1.00
NOBLE TWP.	\$5,715,650	\$6,022,500	1.05	1.05	1.05	0.10	0.10	0.99

\*SEE IMP COMM. TAB FOR DETAILS

DUE TO A SMALL NUMBER OF SALES WE USED WABASH COUNTY AND AN ADJACENT SIMILAR COUNTY'S SALES TO ADJUST THE VALUE OF OUR COMMERCIAL PROPERTIES BY USE.

IMPROVED IND. RATIO STUDY	TOTAL OF SALE PRICES	TOTAL AV. OF ALL SALES	MEAN	MEDIAN	ART.MEAN	AAD	COD	PRD
COUNTY WIDE	\$3,035,000	\$3,027,000	1.01	0.97	1.00	0.10	0.10	1.01

\*SEE IMP IND. TAB FOR DETAILS

DUE TO A SMALL NUMBER OF SALES WE DID A COUNTY WIDE RATIO STUDY INSTEAD OF BY TOWNSHIP

DUE TO A SMALL NUMBER OF SALES WE USED WABASH COUNTY AND AN ADJACENT SIMILAR COUNTY'S SALES TO ADJUST THE VALUE OF OUR INDUSTRIAL PROPERTIES BY USE.

VAC. COMM. & IND. RATIO STUDY	TOTAL OF SALE PRICES	TOTAL AV. OF ALL SALES	MEAN	MEDIAN	ART.MEAN	AAD	COD	PRD
COUNTY WIDE	\$3,304,000	\$3,429,200	1.05	1.05	1.04	0.05	0.05	1.01

\*SEE VAC.COMM. & INDUSTRIAL TAB FOR DETAILS

DUE TO A SMALL NUMBER OF SALES WE DID A COUNTY WIDE RATIO STUDY INSTEAD OF BY TOWNSHIP











85-09-02-300-003.000-010	PAW PAW	850710	85007	85010	WMSD	8050	511	C+1	AV	8/28/2006	\$ 110,000.00	\$ 13,600.00	\$ 99,100.00	\$ 112,700.00	\$ 110,900.00	1.02	0.03		MEDIAN =	0.99	99%	
85-09-14-400-017.000-010	PAW PAW	850710	85007	85010	WMSD	8050	511	C	AV	3/30/2006	\$ 145,000.00	\$ 13,700.00	\$ 112,600.00	\$ 126,300.00	\$ 124,300.00	0.87	0.12		ART. MEAN =	0.98	98%	
85-09-01-101-057.000-011	PAW PAW	850801	85008	85011	WMSD	8050	540	B	AV	8/30/2006	\$ 72,000.00	\$ 6,600.00	\$ 77,200.00	\$ 83,800.00	\$ 85,200.00	1.16	0.17		AAD	0.09		
85-09-02-202-113.000-011	PAW PAW	850801	85008	85011	WMSD	8050	510	D+1	AV	4/25/2006	\$ 54,500.00	\$ 6,600.00	\$ 51,500.00	\$ 58,100.00	\$ 59,000.00	1.07	0.08					
85-09-02-202-068.000-011	PAW PAW	850801	85008	85011	WMSD	8050	510	D+1	GOOD	5/26/2006	\$ 65,000.00	\$ 6,600.00	\$ 50,600.00	\$ 57,200.00	\$ 58,100.00	0.88	0.11		COD =	0.09	9%	
85-09-01-101-079.000-011	PAW PAW	850801	85008	85011	WMSD	8050	510	C-1	GOOD	6/21/2006	\$ 80,000.00	\$ 11,600.00	\$ 86,600.00	\$ 98,200.00	\$ 99,800.00	1.23	0.24		PRD=	1.00	100%	
85-09-01-101-055.000-011	PAW PAW	850801	85008	85011	WMSD	8050	510	D	AV	2/23/2006	\$ 51,000.00	\$ 5,300.00	\$ 50,100.00	\$ 55,400.00	\$ 56,300.00	1.09	0.10					
85-09-01-101-073.000-011	PAW PAW	850801	85008	85011	WMSD	8050	510	C	AV	10/27/2006	\$ 69,500.00	\$ 9,900.00	\$ 62,900.00	\$ 72,800.00	\$ 74,000.00	1.05	0.06					
85-09-01-101-018.000-011	PAW PAW	850801	85008	85011	WMSD	8050	510	D+2	GOOD	1/19/2006	\$ 74,000.00	\$ 7,900.00	\$ 64,500.00	\$ 72,400.00	\$ 73,500.00	0.98	0.01					
85-09-02-202-118.000-011	PAW PAW	850801	85008	85011	WMSD	8050	510	D+1	GOOD	11/22/2006	\$ 56,500.00	\$ 660.00	\$ 49,200.00	\$ 49,900.00	\$ 50,700.00	0.88	0.11					
85-09-02-204-008.000-011	PAW PAW	850801	85008	85011	WMSD	8050	511	C-1	GOOD	9/7/2007	\$ 81,000.00	\$ 5,700.00	\$ 84,500.00	\$ 90,200.00	\$ 97,500.00	1.11	0.12					
85-09-02-202-074.000-011	PAW PAW	850801	85008	85011	WMSD	8050	510	C+1	GOOD	3/13/2007	\$ 125,000.00	\$ 9,900.00	\$ 102,100.00	\$ 112,000.00	\$ 120,900.00	0.90	0.09					
85-09-02-202-120.000-011	PAW PAW	850801	85008	85011	WMSD	8050	510	D+1	GOOD	8/29/2007	\$ 85,000.00	\$ 6,700.00	\$ 63,400.00	\$ 70,100.00	\$ 75,600.00	0.82	0.16					
85-09-01-101-025.000-011	PAW PAW	850801	85008	85011	WMSD	8050	510	D	AV	9/24/2007	\$ 52,000.00	\$ 5,400.00	\$ 40,000.00	\$ 45,400.00	\$ 48,800.00	0.87	0.12					
85-10-07-400-011.000-010	PAW PAW	850010	85007	85010	WMSD	8050	511	D	AV	1/9/2008	\$ 106,000.00	\$ 38,800.00	\$ 69,600.00	\$ 108,400.00	\$ 102,800.00	1.02	0.03					
85-09-13-400-009.000-010	PAW PAW	850010	85007	85010	WMSD	8050	511	D	AV	10/5/2006	\$ 115,000.00	\$ 16,200.00	\$ 96,400.00	\$ 112,600.00	\$ 101,600.00	0.98	0.01					
85-09-01-101-057.000-011	PAW PAW	850011	85008	85011	WMSD	8050	510	D	AV	8/31/2006	\$ 72,000.00	\$ 6,600.00	\$ 65,400.00	\$ 72,000.00	\$ 85,200.00	1.00	0.01					
<b>TOTAL</b>											<b>\$ 2,211,000.00</b>			<b>\$ 2,174,200.00</b>		<b>23.72</b>	<b>2.12</b>					
<b>LAGRO TWP.</b>																						
85-11-11-400-012.000-003	LAGRO	850210	85002	85003	WMSD	8050	510	C	AV	4/11/2007	\$ 228,000.00	\$ 28,400.00	\$ 151,400.00	\$ 179,800.00	\$ 171,900.00	0.79	0.21					
85-11-26-400-015.000-003*	LAGRO	850210	85002	85003	WMSD	8050	511	C	GOOD	5/11/2007	\$ 125,000.00	\$ 13,000.00	\$ 98,600.00	\$ 111,600.00	\$ 106,400.00	0.89	0.10					
85-11-26-300-020.000-003*	LAGRO	850210	85002	85003	WMSD	8050	511	C	GOOD	7/17/2007	\$ 134,250.00	\$ 28,900.00	\$ 96,700.00	\$ 125,600.00	\$ 120,500.00	0.94	0.06					
85-11-30-400-023.000-003	LAGRO	850210	85002	85003	WMSD	8050	541	B	AV	5/18/2007	\$ 131,500.00	\$ 13,000.00	\$ 112,700.00	\$ 125,700.00	\$ 119,900.00	0.96	0.04					
85-16-05-300-009.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	D+1	GOOD	6/6/2007	\$ 61,000.00	\$ 16,000.00	\$ 45,600.00	\$ 61,600.00	\$ 59,200.00	1.01	0.01					
85-15-25-400-010.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C	GOOD	5/29/2007	\$ 152,000.00	\$ 17,000.00	\$ 110,200.00	\$ 127,200.00	\$ 120,400.00	0.84	0.16					
85-11-31-200-013.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C	GOOD	6/14/2007	\$ 155,000.00	\$ 33,000.00	\$ 117,100.00	\$ 150,100.00	\$ 143,900.00	0.97	0.03		MEAN =	1.02	102%	
85-16-29-300-005.000-003	LAGRO	850210	85002	85003	WMSD	8050	512	D+1	GOOD	12/27/2006	\$ 110,000.00	\$ 47,200.00	\$ 61,100.00	\$ 108,300.00	\$ 105,100.00	0.98	0.01		MEDIAN =	1.00	100%	
85-15-16-300-042.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C-1	AV	1/19/2007	\$ 140,000.00	\$ 29,000.00	\$ 123,400.00	\$ 152,400.00	\$ 145,900.00	1.09	0.09		ART. MEAN =	1.00	100%	
85-11-35-400-022.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	D+2	GOOD	4/4/2007	\$ 66,000.00	\$ 12,500.00	\$ 50,900.00	\$ 63,400.00	\$ 60,800.00	0.96	0.04		AAD	0.10		
85-11-30-200-016.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C-1	GOOD	3/15/2007	\$ 155,000.00	\$ 13,700.00	\$ 151,800.00	\$ 165,500.00	\$ 159,500.00	1.07	0.07					
85-12-20-100-016.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C	GOOD	1/26/2007	\$ 170,000.00	\$ 46,800.00	\$ 132,700.00	\$ 179,500.00	\$ 170,100.00	1.06	0.06		COD =	0.10	10%	
85-15-54-300-010.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C-1	AV	10/15/2007	\$ 76,600.00	\$ 10,300.00	\$ 91,500.00	\$ 101,800.00	\$ 97,000.00	1.33	0.33		PRD=	1.02	102%	
85-11-23-200-003.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	D+2	GOOD	4/13/2007	\$ 84,000.00	\$ 7,000.00	\$ 51,200.00	\$ 58,200.00	\$ 52,800.00	0.69	0.30					
85-11-06-400-022.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C	GOOD	9/21/2007	\$ 112,000.00	\$ 20,600.00	\$ 140,200.00	\$ 160,800.00	\$ 142,300.00	1.44	0.44					
85-11-10-300-007.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	D+1	POOR	3/13/2006	\$ 35,000.00	\$ 19,100.00	\$ 23,300.00	\$ 42,400.00	\$ 42,300.00	1.21	0.21					
85-11-29-400-021.000-003	LAGRO	850210	85002	85003	WMSD	8050	512	C	AV	7/10/2006	\$ 126,000.00	\$ 65,100.00	\$ 62,700.00	\$ 127,800.00	\$ 127,600.00	1.01	0.02					
85-15-27-300-008.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C+1	AV	9/12/2007	\$ 119,000.00	\$ 14,100.00	\$ 100,200.00	\$ 114,300.00	\$ 107,000.00	0.96	0.04					
85-11-25-400-014.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C	AV	11/24/2006	\$ 170,000.00	\$ 16,600.00	\$ 150,800.00	\$ 167,400.00	\$ 167,100.00	0.98	0.01					
85-11-03-400-009.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C+1	GOOD	8/5/2006	\$ 110,000.00	\$ 24,400.00	\$ 111,500.00	\$ 135,900.00	\$ 135,600.00	1.24	0.24					
85-11-35-200-012.000-003	LAGRO	850210	85002	85003	WMSD	8050	541	B	AV	2/6/2006	\$ 118,500.00	\$ 17,400.00	\$ 94,700.00	\$ 112,100.00	\$ 111,800.00	0.95	0.05					
85-11-35-200-015.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	D+1	AV	5/19/2006	\$ 59,900.00	\$ 31,100.00	\$ 36,400.00	\$ 67,500.00	\$ 67,400.00	1.13	0.13					
85-11-26-400-030.000-003	LAGRO	850210	85002	85003	WMSD	8050	512	C	AV	5/1/2006	\$ 240,000.00	\$ 48,500.00	\$ 184,300.00	\$ 232,800.00	\$ 232,300.00	0.97	0.03					
85-11-23-300-022.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C-1	GOOD	2/28/2006	\$ 174,900.00	\$ 28,200.00	\$ 145,600.00	\$ 173,800.00	\$ 173,500.00	0.99	0.00					
85-16-31-101-001.000-003	LAGRO	850210	85002	85003	WMSD	8050	510	C	GOOD	9/8/2006	\$ 87,900.00	\$ 3,800.00	\$ 91,100.00	\$ 94,900.00	\$ 94,700.00	1.08	0.08					
85-12-20-200-021.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	D	AV	2/21/2006	\$ 106,291.00	\$ 14,300.00	\$ 93,500.00	\$ 107,800.00	\$ 107,600.00	1.01	0.02					
85-11-25-300-018.000-003	LAGRO	850210	85002	85003	WMSD	8050	511	C+1	GOOD	2/21/2006	\$ 135,000.00	\$ 14,200.00	\$ 120,500.00	\$ 134,700.00	\$ 134,400.00	1.00	0.00					
85-11-06-303-078.000-003	LAGRO	850211	85002	85003	WMSD	8050	510	D+2	GOOD	10/16/2006	\$ 75,100.00	\$ 5,000.00	\$ 75,800.00	\$ 80,800.00	\$ 81,600.00	1.08	0.08					











DATE	DESCRIPTION	AMOUNT	DEBIT	CREDIT	BALANCE	PERIOD	STATUS	REMARKS
01-01-2010	OPENING BALANCE	1000			1000			
01-05-2010	PAYROLL	500		500	500			
01-10-2010	RENT	200		200	300			
01-15-2010	SALES	300	300		0			
01-20-2010	PAYROLL	500		500	500			
01-25-2010	RENT	200		200	300			
01-30-2010	SALES	300	300		0			
02-05-2010	PAYROLL	500		500	500			
02-10-2010	RENT	200		200	300			
02-15-2010	SALES	300	300		0			
02-20-2010	PAYROLL	500		500	500			
02-25-2010	RENT	200		200	300			
02-28-2010	SALES	300	300		0			
03-05-2010	PAYROLL	500		500	500			
03-10-2010	RENT	200		200	300			
03-15-2010	SALES	300	300		0			
03-20-2010	PAYROLL	500		500	500			
03-25-2010	RENT	200		200	300			
03-30-2010	SALES	300	300		0			
04-05-2010	PAYROLL	500		500	500			
04-10-2010	RENT	200		200	300			
04-15-2010	SALES	300	300		0			
04-20-2010	PAYROLL	500		500	500			
04-25-2010	RENT	200		200	300			
04-30-2010	SALES	300	300		0			
05-05-2010	PAYROLL	500		500	500			
05-10-2010	RENT	200		200	300			
05-15-2010	SALES	300	300		0			
05-20-2010	PAYROLL	500		500	500			
05-25-2010	RENT	200		200	300			
05-30-2010	SALES	300	300		0			
06-05-2010	PAYROLL	500		500	500			
06-10-2010	RENT	200		200	300			
06-15-2010	SALES	300	300		0			
06-20-2010	PAYROLL	500		500	500			
06-25-2010	RENT	200		200	300			
06-30-2010	SALES	300	300		0			
07-05-2010	PAYROLL	500		500	500			
07-10-2010	RENT	200		200	300			
07-15-2010	SALES	300	300		0			
07-20-2010	PAYROLL	500		500	500			
07-25-2010	RENT	200		200	300			
07-30-2010	SALES	300	300		0			
08-05-2010	PAYROLL	500		500	500			
08-10-2010	RENT	200		200	300			
08-15-2010	SALES	300	300		0			
08-20-2010	PAYROLL	500		500	500			
08-25-2010	RENT	200		200	300			
08-30-2010	SALES	300	300		0			
09-05-2010	PAYROLL	500		500	500			
09-10-2010	RENT	200		200	300			
09-15-2010	SALES	300	300		0			
09-20-2010	PAYROLL	500		500	500			
09-25-2010	RENT	200		200	300			
09-30-2010	SALES	300	300		0			
10-05-2010	PAYROLL	500		500	500			
10-10-2010	RENT	200		200	300			
10-15-2010	SALES	300	300		0			
10-20-2010	PAYROLL	500		500	500			
10-25-2010	RENT	200		200	300			
10-30-2010	SALES	300	300		0			
11-05-2010	PAYROLL	500		500	500			
11-10-2010	RENT	200		200	300			
11-15-2010	SALES	300	300		0			
11-20-2010	PAYROLL	500		500	500			
11-25-2010	RENT	200		200	300			
11-30-2010	SALES	300	300		0			
12-05-2010	PAYROLL	500		500	500			
12-10-2010	RENT	200		200	300			
12-15-2010	SALES	300	300		0			
12-20-2010	PAYROLL	500		500	500			
12-25-2010	RENT	200		200	300			
12-30-2010	SALES	300	300		0			
TOTAL			20700	20700	0.00			







